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February 14, 2007

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Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 05-0315
HELCO 2006 Test Year Rate Case
Revised Response to CA-IR-183

PUBLIC UTILITIES
COMMISSION

2007 FEB 14 P 4:17

FILED

Enclosed is Hawaii Electric Light Company, Inc.'s ("HELCO") revised response to CA-IR-183. The original response to CA-IR-183 was filed with the Consumer Advocate on August 15, 2006.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Attachment

cc: Sawvel & Associates, Inc.
Utilitech, Inc.
Keahole Defense Coalition
Public Utilities Commission